

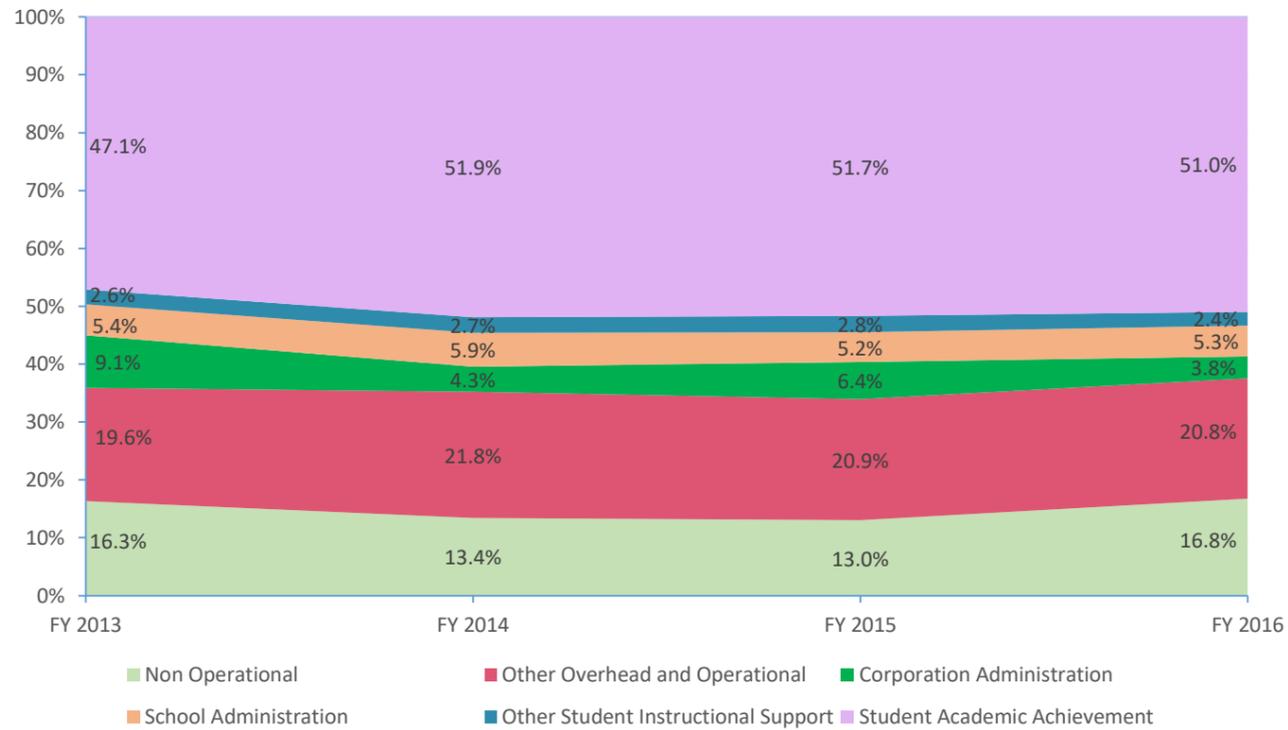
School Corporation Expenditures by Account
Biannual Financial Report Data
Switzerland County School Corp (7775)

Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$8,458,959	57.5%	\$8,017,417	56.4%	\$8,136,043	47.1%	\$8,227,492	51.9%	\$8,641,300	51.7%	\$8,903,293	51.0%
Student Instructional Support	\$1,227,148	8.3%	\$1,131,996	8.0%	\$1,366,516	7.9%	\$1,356,401	8.6%	\$1,334,797	8.0%	\$1,344,845	7.7%
Total	\$9,686,107	65.8%	\$9,149,413	64.3%	\$9,502,559	55.0%	\$9,583,894	60.4%	\$9,976,097	59.6%	\$10,248,138	58.7%

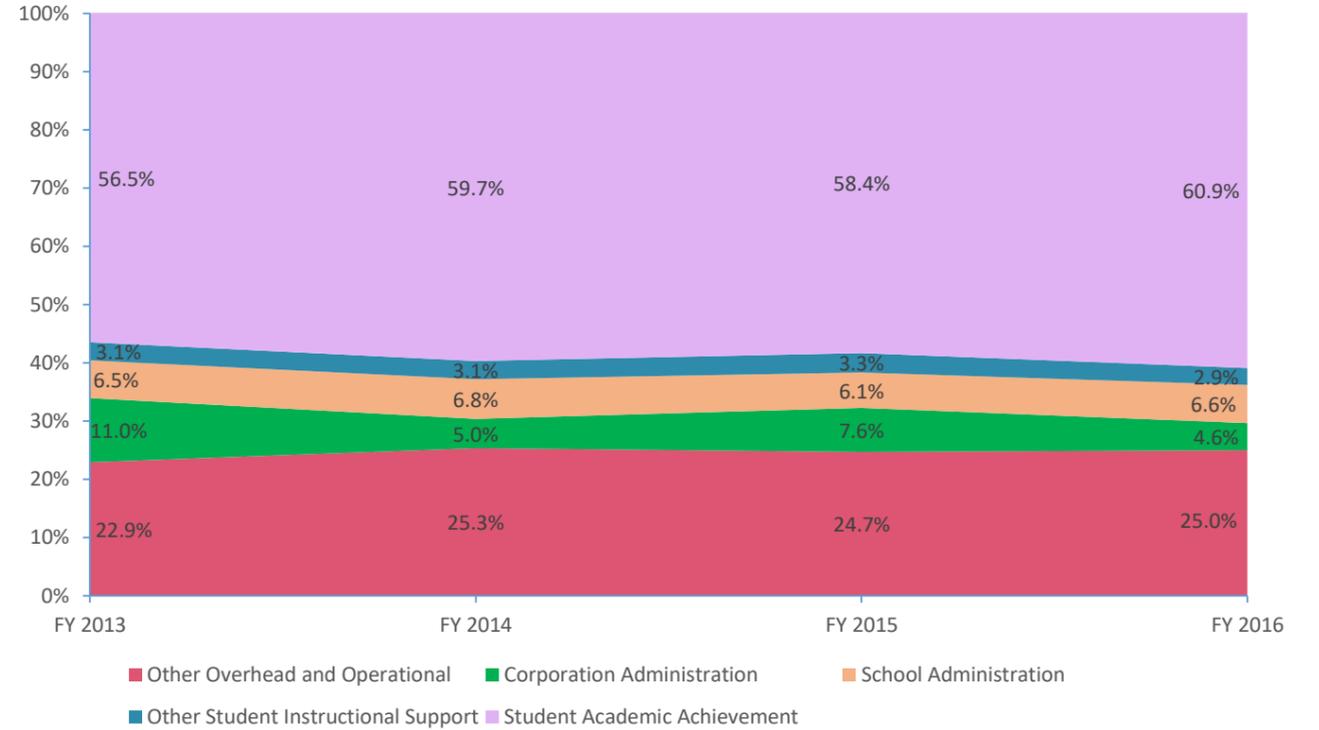
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$3,908,837	26.6%	\$4,083,097	28.7%	\$4,950,773	28.7%	\$4,144,507	26.1%	\$4,571,345	27.3%	\$4,292,591	24.6%
Non Operational	\$1,126,788	7.7%	\$985,782	6.9%	\$2,820,746	16.3%	\$2,127,541	13.4%	\$2,180,580	13.0%	\$2,928,336	16.8%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$5,035,625	34.2%	\$5,068,879	35.7%	\$7,771,519	45.0%	\$6,272,048	39.6%	\$6,751,925	40.4%	\$7,220,927	41.3%

Grand Total	\$14,721,732	\$14,218,292	\$17,274,079	\$15,855,941	\$16,728,022	\$17,469,065
--------------------	---------------------	---------------------	---------------------	---------------------	---------------------	---------------------

All Expenditures



Operational Expenditures Only³



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Switzerland County School Corp (7775)

Account	FY 2006	FY 2009	FY 2015	FY 2016	Percent Change				
					2006 to 2016	2009 to 2016	2015 to 2016		
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$0	\$0	\$432,895	\$467,298	NA	NA	7.9%
11100	Regular Programs	Elementary	\$2,027,091	\$2,998,599	\$3,179,411	\$3,322,369	63.9%	10.8%	4.5%
11200	Regular Programs	Middle/Junior High	\$994,930	\$1,176,297	\$851,898	\$903,066	-9.2%	-23.2%	6.0%
11300	Regular Programs	High School	\$1,341,151	\$1,613,575	\$1,293,663	\$1,394,302	4.0%	-13.6%	7.8%
11410	Regular Programs	Vocational Education - Agriculture A	\$116,132	\$128,715	\$160,556	\$162,151	39.6%	26.0%	1.0%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$59,379	\$39,733	\$0	\$60	-99.9%	-99.8%	NA
11470	Regular Programs	Vocational Education - Business Education	\$0	\$4,442	\$148,009	\$80,901	NA	1721.5%	-45.3%
11610	Regular Programs	Alternative Education Programs - Elementary	\$14,180	\$500	\$0	\$0	-100.0%	-100.0%	NA
11620	Regular Programs	Alternative Education Programs - Middle/Junior High School	\$3,862	\$21,189	\$0	\$0	-100.0%	-100.0%	NA
11630	Regular Programs	Alternative Education Programs - High School	\$0	\$8,936	\$0	\$0	NA	-100.0%	NA
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$11,164	\$0	\$0	\$0	-100.0%	NA	NA
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$0	\$11,567	\$56,798	\$82,755	NA	615.4%	45.7%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$226,857	\$331,827	\$184,876	\$206,368	-9.0%	-37.8%	11.6%
12350	Special Programs	Physical Impairment - Homebound	\$0	\$6,158	\$0	\$157	NA	-97.5%	NA
12510	Special Programs	Culturally Different - Communication Disorders	\$53,731	\$88,252	\$84,027	\$82,826	54.1%	-6.1%	-1.4%
12520	Special Programs	Culturally Different - Compensatory	\$273,151	\$28,871	\$0	\$0	-100.0%	-100.0%	NA
12610	Special Programs	Learning Disability	\$54,834	\$134,310	\$225,437	\$251,539	358.7%	87.3%	11.6%
12710	Special Programs	Equal Opportunity At Risk	\$61,359	\$630	\$8,129	\$592	-99.0%	-6.0%	-92.7%
12900	Special Programs	Other Special Programs	\$0	\$0	\$0	\$353	NA	NA	NA
14100	Summer School Programs	Elementary	\$28,280	\$5,689	\$0	\$3,094	-89.1%	-45.6%	NA
14200	Summer School Programs	Middle/Junior High School	\$0	\$728	\$0	\$0	NA	-100.0%	NA
14300	Summer School Programs	High School	\$0	\$5,482	\$5,740	\$5,026	NA	-8.3%	-12.4%
15100	Enrichment Programs	Non-Credit	\$963	\$0	\$0	\$0	-100.0%	NA	NA
16100	Remediation	Remediation Testing	\$91,646	\$31,664	\$44,701	\$102,411	11.7%	223.4%	129.1%
16200	Remediation	Preventive Remediation	\$142	\$0	\$2,655	(\$2,655)	-1971.8%	NA	-200.0%
17100	Payments to Other Governmental Units Within State	Transfer Tuition	\$1,861	\$2,386	\$323	\$0	-100.0%	-100.0%	-100.0%
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$173,875	\$127,903	\$330,276	\$129,549	-25.5%	1.3%	-60.8%
17500	Payments to Other Governmental Units Within State	Special Ed. - Interlocal Agreements	\$464,839	\$473,821	\$597,291	\$715,682	54.0%	51.0%	19.8%
17900	Payments to Other Governmental Units Within State	Other	\$325,125	\$0	\$0	\$0	-100.0%	NA	NA
22110	Instruction	Imp. of Instruction - Service Area Direction	\$135	\$0	\$0	(\$7,360)	-5541.1%	NA	NA
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$7,996	\$27,622	\$40,896	(\$14,714)	-284.0%	-153.3%	-136.0%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$16,186	\$3,677	\$164,734	\$187,434	1058.0%	4997.2%	13.8%
22210	Instruction	Library/Media Services - Service Area Direction	\$62,427	\$77,056	\$85,264	\$91,534	46.6%	18.8%	7.4%
22220	Instruction	Library/Media Services - School Library	\$82,685	\$107,296	\$118,649	\$127,488	54.2%	18.8%	7.4%
22230	Instruction	Library/Media Services - Audiovisual	\$968	\$0	\$0	\$0	-100.0%	NA	NA
22240	Instruction	Library/Media Services - Educational Television	\$0	\$40	\$0	\$0	NA	-100.0%	NA
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$16,829	\$184,939	\$81,457	\$53,926	220.4%	-70.8%	-33.8%
22290	Instruction	Library/Media Services - Other Educational Media Services	\$749	\$0	\$0	\$1,496	99.7%	NA	NA
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$237	\$75,730	\$132,402	\$166,374	70159.4%	119.7%	25.7%
22320	Instruction	Instruc. Related Tech. - Student Learning Centers	\$0	\$37,573	\$0	\$0	NA	-100.0%	NA
22350	Instruction	Instruc. Related Tech. - Systems Operations	\$0	\$0	\$135,236	\$147,678	NA	NA	9.2%
22360	Instruction	Instruc. Related Tech. - Network Support	\$124,025	\$48,530	\$0	\$0	-100.0%	-100.0%	NA
22370	Instruction	Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$667	\$0	\$0	NA	-100.0%	NA
22380	Instruction	Instruc. Related Tech. - PD for Instr. Focused Tech. Pers.	\$0	\$6,161	\$1,454	\$0	NA	-100.0%	-100.0%
22900	Instruction	Other Support Service - Instruct. Staff	\$0	\$20,394	\$26,361	\$76,843	NA	276.8%	191.5%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$170,064	\$184,067	\$248,163	\$164,748	-3.1%	-10.5%	-33.6%
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$76	\$2,394	\$0	\$0	-100.0%	-100.0%	NA
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$332,924	\$0	\$0	\$0	-100.0%	NA	NA
Student Academic Achievement Total			\$7,139,852	\$8,017,417	\$8,641,300	\$8,903,293	24.7%	11.0%	3.0%
Student Instructional Support									
21120	Students	Attend. & Social Work Serv. - Attendance Services	\$23,074	\$36,431	\$64,314	\$70,053	203.6%	92.3%	8.9%
21190	Students	Attend. & Social Work Serv. - Other	\$22,181	\$0	\$0	\$0	-100.0%	NA	NA
21210	Students	Guidance Services - Service Area Direction	\$197,502	\$297,380	\$267,059	\$192,722	-2.4%	-35.2%	-27.8%

School Corporation Expenditures by Account
Biannual Financial Report Data
Switzerland County School Corp (7775)

Account			FY 2006	FY 2009	FY 2015	FY 2016	Percent Change		
							2006 to 2016	2009 to 2016	2015 to 2016
21340	Students	Health Services - Nurse Services	\$96,727	\$116,126	\$141,848	\$150,334	55.4%	29.5%	6.0%
21390	Students	Health Services - Other Health Services	\$8,796	\$0	\$0	\$0	-100.0%	NA	NA
24100	School Administration	Office of The Principal	\$631,531	\$682,058	\$861,576	\$931,736	47.5%	36.6%	8.1%
24900	School Administration	Other Support Services - School Admin.	\$6,889	\$0	\$0	\$0	-100.0%	NA	NA
Student Instructional Support Total			\$986,699	\$1,131,996	\$1,334,797	\$1,344,845	36.3%	18.8%	0.8%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$33,073	\$168,938	\$107,139	\$125,162	278.4%	-25.9%	16.8%
23150	General Administration	Board of Education - Legal Services	\$18,545	\$51,853	\$28,099	\$39,407	112.5%	-24.0%	40.2%
23160	General Administration	Board of Education - Promotion Expenses	\$1,787	\$1,131	\$1,582	\$2,469	38.2%	118.3%	56.1%
23190	General Administration	Board of Education - Other Governing Body Services	\$7,422	\$23,981	\$12,520	\$18,824	153.6%	-21.5%	50.4%
23210	General Administration	Executive Administration - Office of The Superintendent	\$229,298	\$358,955	\$290,049	\$298,297	30.1%	-16.9%	2.8%
23220	General Administration	Executive Administration - Community Relations	\$9,190	\$1,166	\$0	\$0	-100.0%	-100.0%	NA
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$17,816	\$3,800	\$0	\$900	-94.9%	-76.3%	NA
25110	Central Services	Fiscal Services - Office of The Business Manager	\$88,148	\$119,636	\$166,531	\$173,519	96.8%	45.0%	4.2%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$302	\$172	\$2,105	\$465	54.2%	170.9%	-77.9%
25193	Central Services	Fiscal Services - Other - Printed Forms	\$2,791	\$2,918	\$1,644	\$1,375	-50.7%	-52.9%	-16.4%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$514	\$0	\$0	\$0	-100.0%	NA	NA
25196	Central Services	Fiscal Services - Other - Cash Change	\$0	\$0	\$0	\$200	NA	NA	NA
25400	Central Services	Planning, Research, Dev. and Evaluation	\$5,000	\$0	\$0	\$0	-100.0%	NA	NA
25710	Central Services	Personnel Services - Supervision of Personnel Services	\$24,067	\$0	\$0	\$0	-100.0%	NA	NA
25750	Central Services	Personnel Services - Health Services	\$102	\$266,578	\$462,477	\$0	-100.0%	-100.0%	-100.0%
25990	Central Services	Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$112,637	\$0	\$0	\$0	-100.0%	NA	NA
26100	Operation and Maintenance of Plant Services	Service Area Direction	\$471,145	\$646,794	\$828,744	\$888,321	88.5%	37.3%	7.2%
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$389,040	\$424,992	\$439,654	\$405,968	4.4%	-4.5%	-7.7%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$32,718	\$156	\$0	\$0	-100.0%	-100.0%	NA
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$57,961	\$37,255	\$35,137	\$0	-100.0%	-100.0%	-100.0%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$699	\$0	\$0	\$0	-100.0%	NA	NA
26499	Category not Specified	Other - 2007 Account Code	\$182,589	\$0	\$0	\$0	-100.0%	NA	NA
26600	Operation and Maintenance of Plant Services	Security Services	\$0	\$0	\$50,000	\$50,000	NA	NA	0.0%
26700	Operation and Maintenance of Plant Services	Insurance	\$135,146	\$52,354	\$70,129	\$109,274	-19.1%	108.7%	55.8%
26800	Operation and Maintenance of Plant Services	Other Op. and Maintenance of Plant	\$264	\$0	\$0	\$0	-100.0%	NA	NA
27010	Student Transportation	Service Area Direction	\$45,661	\$98,113	\$69,220	\$73,062	60.0%	-25.5%	5.6%
27100	Student Transportation	Vehicle Operation	\$216,722	\$389,158	\$345,055	\$410,066	89.2%	5.4%	18.8%
27200	Student Transportation	Monitoring Services	\$13,599	\$25,999	\$11,894	\$6,528	-52.0%	-74.9%	-45.1%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$120,686	\$111,519	\$189,740	\$176,698	46.4%	58.4%	-6.9%
27400	Student Transportation	Purchase of School Buses	\$163,380	\$160,178	\$0	\$80,487	-50.7%	-49.8%	NA
27500	Student Transportation	Insurance on Buses	\$24,126	\$13,364	\$25,484	\$4,104	-83.0%	-69.3%	-83.9%
27700	Student Transportation	Contracted Transportation Services	\$491,404	\$515,717	\$625,800	\$599,345	22.0%	16.2%	-4.2%
27900	Student Transportation	Other Student Transportation Services	\$33,197	\$0	\$16,895	\$14,574	-56.1%	NA	-13.7%
27910	Student Transportation	Bus Driver Training	\$461	\$0	\$261	\$594	29.0%	NA	127.9%
31100	Food Services Operations	Service Area Direction	\$13,991	\$53,876	\$53,526	\$53,842	284.8%	-0.1%	0.6%
31200	Food Services Operations	Food Preparation and Dispensing	\$242,359	\$306,436	\$356,652	\$389,947	60.9%	27.3%	9.3%
31400	Food Services Operations	Food Purchases	\$249,892	\$244,441	\$376,473	\$366,997	46.9%	50.1%	-2.5%
31900	Food Services Operations	Other Food Services	\$1,686	\$3,616	\$4,533	\$2,168	28.6%	-40.0%	-52.2%
Overhead and Operational Total			\$3,437,417	\$4,083,097	\$4,571,345	\$4,292,591	24.9%	5.1%	-6.1%
Non Operational									
33100	Community Service Operations	Direction of Community Services	\$0	\$2,167	\$0	\$0	NA	-100.0%	NA
33300	Category not Specified	Civic Services	\$0	\$2,816	\$1,565	\$5,091	NA	80.8%	225.3%
33400	Category not Specified	Athletic Coaches	\$40,921	\$39,650	\$93,130	\$54,865	34.1%	38.4%	-41.1%
41000	Category not Specified	Land Acquisition and Development	\$0	\$2,747	\$205,569	\$68,695	NA	2400.6%	-66.6%
43000	Category not Specified	Professional Services	\$567	\$720	\$79,370	\$32,204	5577.7%	4372.8%	-59.4%
44000	Category not Specified	Educational Specifications Dev.	\$13,469	\$0	\$0	\$0	-100.0%	NA	NA

School Corporation Expenditures by Account
Biannual Financial Report Data
Switzerland County School Corp (7775)

Account			FY 2006	FY 2009	FY 2015	FY 2016	Percent Change		
							2006 to 2016	2009 to 2016	2015 to 2016
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$289,362	\$180,886	\$664,169	\$1,562,325	439.9%	763.7%	135.2%
45200	Building Acquisition, Construction and Improvement	Energy Savings Contracts	\$0	\$0	\$3,014	\$0	NA	NA	-100.0%
45300	Building Acquisition, Construction and Improvement	Skilled Craft Employees	(\$27,342)	\$0	\$0	\$0	100.0%	NA	NA
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$1,224	\$3,243	\$197,928	\$18,634	1422.4%	474.7%	-90.6%
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$0	\$112,976	\$31,330	\$52,344	NA	-53.7%	67.1%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$215,594	\$90,303	\$356,869	\$306,165	42.0%	239.0%	-14.2%
51100	Principal on Debt	Bonds	\$0	\$0	\$100,000	\$145,000	NA	NA	45.0%
52100	Interest on Debt	Bonds	\$0	\$0	\$5,033	\$19,107	NA	NA	279.7%
52200	Interest on Debt	Temporary Loans	\$0	\$6,672	\$0	\$0	NA	-100.0%	NA
52300	Interest on Debt	Emergency Loans	\$3,402	\$0	\$0	\$0	-100.0%	NA	NA
53100	Lease Rental	Buildings-Principal	\$101,000	\$101,000	\$0	\$0	-100.0%	-100.0%	NA
54200	Advancements and Obligations	Common School Fund - Principal	\$479,079	\$206,102	\$285,008	\$521,368	8.8%	153.0%	82.9%
54250	Advancements and Obligations	Common School Fund - Interest	\$0	\$236,501	\$157,596	\$142,537	NA	-39.7%	-9.6%
Non Operational Total			\$1,117,276	\$985,782	\$2,180,580	\$2,928,336	162.1%	197.1%	34.3%
Prorated by Fund									
26491 - SAA	NA	PERF - 2007 Account Code	\$50,463	\$0	\$0	\$0	NA	NA	NA
26491 - SIS	NA	PERF - 2007 Account Code	\$9,294	\$0	\$0	\$0	NA	NA	NA
26491 - O&O	NA	PERF - 2007 Account Code	\$39,701	\$0	\$0	\$0	NA	NA	NA
26491 - NO	NA	PERF - 2007 Account Code	\$455	\$0	\$0	\$0	NA	NA	NA
26492 - SAA	NA	Social Security - 2007 Account Code	\$375,337	\$0	\$0	\$0	NA	NA	NA
26492 - SIS	NA	Social Security - 2007 Account Code	\$67,396	\$0	\$0	\$0	NA	NA	NA
26492 - O&O	NA	Social Security - 2007 Account Code	\$102,390	\$0	\$0	\$0	NA	NA	NA
26492 - NO	NA	Social Security - 2007 Account Code	\$966	\$0	\$0	\$0	NA	NA	NA
26494 - SAA	NA	Group Insurance - 2007 Account Code	\$841,267	\$0	\$0	\$0	NA	NA	NA
26494 - SIS	NA	Group Insurance - 2007 Account Code	\$154,931	\$0	\$0	\$0	NA	NA	NA
26494 - O&O	NA	Group Insurance - 2007 Account Code	\$319,967	\$0	\$0	\$0	NA	NA	NA
26494 - NO	NA	Group Insurance - 2007 Account Code	\$7,902	\$0	\$0	\$0	NA	NA	NA
26496 - SAA	NA	Unemployment Compensation - 2007 Account Code	\$6,089	\$0	\$0	\$0	NA	NA	NA
26496 - SIS	NA	Unemployment Compensation - 2007 Account Code	\$1,152	\$0	\$0	\$0	NA	NA	NA
26496 - O&O	NA	Unemployment Compensation - 2007 Account Code	\$1,110	\$0	\$0	\$0	NA	NA	NA
26496 - NO	NA	Unemployment Compensation - 2007 Account Code	\$66	\$0	\$0	\$0	NA	NA	NA
26498 - SAA	NA	Severance / Early Retirement Pay - 2007 Account Code	\$45,950	\$0	\$0	\$0	NA	NA	NA
26498 - SIS	NA	Severance / Early Retirement Pay - 2007 Account Code	\$7,676	\$0	\$0	\$0	NA	NA	NA
26498 - O&O	NA	Severance / Early Retirement Pay - 2007 Account Code	\$8,252	\$0	\$0	\$0	NA	NA	NA
26498 - NO	NA	Severance / Early Retirement Pay - 2007 Account Code	\$122	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total			\$2,040,487	\$0	\$0	\$0	NA	NA	NA